UK Modern Slavery Statement
FY 2024/25

This statement is made pursuant to section 54(1) of the UK Modern Slavery Act 2015 and pertains to the fiscal year ended 31 March 2025.

This statement is made by Association of Chartered Certified Accountants (ACCA) a company incorporated by Royal Charter, with the registration number RC000732, the parent of 100% subsidiaries which are included in the ACCA Financial Statements 2025, (please see page 40-42, at https://www.accaglobal.com/gb/en/about-us/annual-reports/annual-report.html) on behalf of the Group (together, "ACCA", "we").

ACCA is committed to acting ethically and with integrity in our business dealings. It is ACCA's expectation that our suppliers also conduct themselves in this manner. ACCA is committed to improving its practices to combat slavery and human trafficking and seek out where it exists in our dealings with third parties and suppliers, and in our supply chain to meet our commitments. As defined by the UK Modern Slavery Act 2015, "modern slavery" includes the offences of "slavery, servitude and forced or compulsory labour", as well as "human trafficking".

In accordance with section 54 of the Act, in this statement we refer to the following:
1. organisational structure and supply chain.
2. policies.
3. due diligence.
4. risk assessment.
5. key performance indicators; and
6. training.

1. Organisational structure and supply chain

a) ACCA is a global body for professional accountants; we are a thriving global community of 257,900 members and 530,100 future members based in 180 countries.
ACCA supports its members and students throughout their careers, offering resources and services to help them succeed in their chosen fields.
Since 1904 being a force for public good has been embedded in our purpose, and this powers everything we do, we emphasise ethical conduct and promote the public interest within the accounting profession.
ACCA employs over 1,200 people across a network of locations in the UK and in over 40 countries overseas.

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b) Our supply chain

ACCA expects its suppliers via Supplier Code of Conduct to adhere to the highest standards of business internally and in relation to their respective supply chains and comply with their own human rights regimes and Modern Slavery Act obligations. ACCA operates in a regulated sector, and our supply chain is based within the UK and overseas where we operate. Our suppliers must conform to the necessary standards. However, we recognise that we play a part in contributing to reduce the occurrence of modern slavery and human trafficking. Whilst we have received no reports of incidents, we are taking steps to identify and detect slavery and human trafficking. We keep our internal processes up to date to detect such incidents whilst ensuring we maintain our robust approach to embedding strong procurement practices.

2. Policies

We are committed to assessing any instance of non-compliance regarding modern slavery or human trafficking on a case-by-case basis. We have in place policies related to human rights principles. Our Anti-Slavery and Human Trafficking Policy assists us in doing this. The Policy is applicable to all persons working for ACCA or on ACCA's behalf. That includes employees, Executive Directors, Directors, Heads, agency workers, contingency workers, interns, agents, contractors, external consultants, third-party representatives, and business partners. As well as this, our Code of Ethics applies to every ACCA employee regardless of seniority.

These, along with our Supplier Code of Conduct, Speak Up (Whistleblowing) Policy, and Anti-Bribery Policy, help us to maintain an effective compliance environment across ACCA and our supply chain. Actions in relation to these policies are reviewed by the Internal Audit, Risk and ACCA Audit Committee.

These policies are part of every employee's onboarding programme, and are also accessible via the ACCA's intranet site, where new or revised policies are published as well to raise awareness. Our Supplier Code of Conduct is included in all tenders and requires acknowledgement and acceptance as a prerequisite for all potential suppliers.

3. Due diligence

Due diligence is completed on an ongoing basis beyond sourcing of a supplier, our processes include management of compliance within our Procurement Policy and our Supplier Code of Conduct and where appropriate ACCA's incorporates dedicated contractual clauses into agreements, ensuring the prevention of slavery.

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4. Risk assessment

ACCA use third-party risk management tool i.e. Supplier Assessment Tool (SAT) to segment suppliers, the tool considers value and risk of the supplier and their associated goods and services. The tool allows ACCA to apply a level of proportionality to the application of our procurement for all our suppliers, through segmentation of our supply chain.

Risk assessments are undertaken regularly, and as part of our, ongoing due diligence of suppliers, Speak up (whistleblowing) process and Supplier Code of Conduct compliance review. Our due diligence reviews begin at sourcing of any supplier, then at an ongoing, agreed frequency throughout the contract. Our Speak Up (Whistleblowing) Policy covers any report made via respective channels of any infringement of any internal policies or the laws of any jurisdiction, where we are established. ACCA believes that to ensure the continued integrity of our business there shall be an effective reporting line for our employees. If the suppliers or individuals suspect any breach of ACCA's policies, they can raise their concerns and report it to the relevant personnel anonymously via the Speak Up policy, as detailed in the policy. Our approach to Speak up cases is reviewed on a regular basis, both internally and through external audit.

5. Our KPIs in combating slavery and human trafficking

We are committed to ensuring that collectively these measures will help to assist us in combating modern slavery and human trafficking. We recognise that we need to measure our effectiveness and any remedial action taken following reports or incidents of slavery or human trafficking.

As part of our ongoing commitment to combating modern slavery and human trafficking, we will review and develop our processes, on a regular basis.

6. Training

ACCA delivers online compliance training relating to its Code of Ethics to all employees. We provide annual mandatory procurement training. In addition, we will add anti-slavery training. Employees are encouraged to raise any concerns through their line managers or any member of the management leadership team or ACCA's people team. This is a key feature of our Speak Up (Whistleblowing) Policy.

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